



WYOMING DEPARTMENT OF CORRECTIONS

Policy and Procedure #1.109 Inmate Trust Funds

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Authority: Wyoming Statute(s): 7-16-205; 7-18-114; 9-4-206; 9-5-203; 25-1-104; 25-1-105; 34-24-101, <i>et seq.</i> ACA Standard(s): 4-4033; 4-4044; 4-4045; 4-4046; 4-4047; 4-4292-R; 2-CO-1B-06; 2-CO-1B-14.		Effective Date: February 15, 2015 Revision/Review 02/15/14 History: 01/21/13
Summary of Revision/Review: Updates existing policy pursuant to annual review.		
Cross Reference of Policy: P&P #1.103, <i>Disbursement of Inmate Earnings</i> ; P&P #1.106, <i>Fiscal Control</i> ; P&P #1.108, <i>Monetary Consideration for Departure</i> ; P&P #3.401, <i>Inmate Access to Courts</i> ; P&P #4.320, <i>Death of an Inmate</i> ; P&P #5.004, <i>Inmate Incentive Pay</i> .	Supersedes Existing Policy :	
Approved: R.O. Lampert Robert O. Lampert, Director		2-2-15 Date

APPROVED FOR INMATE DISTRIBUTION

REFERENCE

1. ATTACHMENTS – None Noted
2. OTHER – None Noted



I. PURPOSE

- A. **Management and Accounting of Inmate Trust Funds.** The purpose of this policy and procedure is to establish uniform guidelines for the management of and accounting for Wyoming Department of Corrections (WDOC) inmate trust funds.

II. POLICY

- A. **Inmate Trust Funds.** It is the policy of the WDOC to accurately account for and administer inmate funds and financial transactions in accordance with Generally Accepted Accounting Procedures (GAAP) and Wyoming state statutes utilizing a single, standardized software system which allows for inmate trust fund accounting, commissary point of sale and commissary inventory functions adhering to standard accounting practices. (ACA 4-4045)
1. The WDOC Director shall be responsible for all agency trust fund policies with overall fiscal management and control delegated to the Central Services Administrator. Daily trust fund oversight and operations shall be delegated to the Warden.
- B. **Fiscal Controls.** Internal Controls and signature control of checks for the inmate trust fund bank accounts shall be in accordance with WDOC Policy and Procedure #1.106, *Fiscal Control*.
- C. **Interest Bearing Accounts.** It is the policy of the WDOC the allow inmates to deposit personal funds in interest bearing accounts and accrue interest earned on those accounts. (ACA 4-4046)
1. Any interest earned on any fund established for inmates, other than operating funds, shall accrue to the benefit of the inmate population. (ACA 4-4044; 2-CO-1B-14)

III. DEFINITIONS

- A. **Inmate Trust Fund:** Money belonging to an individual inmate that is held in trust by the Wyoming Department of Corrections and managed in accordance with State law and Department policy.
- B. **Generally Accepted Accounting Procedures (GAAP):** The standard framework of guidelines for financial accounting used in any given jurisdiction, including the standards, conventions, and rules accountants use in recording and summarizing, and in the preparation of financial statements.



IV. PROCEDURE

- A. Policy Available to Inmates.** This policy shall govern the control of funds belonging to inmates. This policy shall be made available to inmates upon admission and when updated. (ACA 4-4292- Revised)
- B. Standard Accounting Procedures.** WDOC correctional facilities shall develop standardized operating procedures utilizing generally accepted accounting practices to individually account for inmate trust funds and provide controlled access to the inmate population. Additionally, procedures shall outline practices by which inmates may access their trust funds for authorized transactions or activities. Procedures shall adhere to but are not limited to the following guidelines.
1. Cashless Commissary and Trust Fund Accounting System (CACTAS) shall be utilized by all WDOC Prison Division facilities to account for inmate trust funds.
 2. Receipts shall be provided in a timely manner to inmates for all financial transactions occurring on the inmate's personal trust fund account.
 - i. Incoming funds to an inmate's personal account shall be allowed in accordance with the provisions of WDOC Policy and Procedure #5.401, *Inmate Mail* and through the WDOC Direct Deposit program vendor.
 - ii. All trust fund monies collected at the facility shall be scanned for deposit each business day into the WDOC trust fund account. Deposited items, i.e., Money Orders, shall be kept for 90 days and placed in an officially designed and secure location daily. (ACA 4-4033; 2-CO-1B-06)
 - a. After 90 days deposited items will be shredded in accordance with WDOC proper destruction of confidential documents.
 - iii. Inmate incentive pay and withholdings from incentive pay shall be posted in accordance with WDOC Policy and Procedure #5.004, *Inmate Incentive Pay*, and WDOC Policy and Procedure #1.103, *Disbursement of Inmate Earnings*.
 - a. Monthly statements or monthly pay slips shall be provided to each inmate which detail incentive pay earned,



deductions taken, and net amount deposited to the inmate's discretionary account.

- iv. Inmates shall be notified in writing by a WDOC employee, prior to any administratively imposed transaction being charged to his/her account. This notification shall inform him/her of the nature of the charge, the amount to be withheld, either fixed or as a percentage, and over what period of time the collection will be extended.
- 3. Request for research on any inmate account must be documented and submitted on WDOC Form # 320, *Inmate Communication Form*, with the inmate's signature affixed.
 - i. Any research on transactions and supporting documentation shall be limited to records dated within two (2) calendar years from the date of the request.
 - ii. The printing or photocopying of supporting documentation as a result of an inmate research request shall be available to inmates at the inmate's expense. Inmates receiving photocopying services shall be charged at the rate of ten cents (\$0.10) per copy page. An inmate shall be required to have sufficient funds in his/her inmate funds account to cover the costs of duplication at the time of a request to obtain photocopying services.
- 4. Upon final discharge or parole all personal inmate trust funds shall be returned to the inmate in accordance with WDOC Policy and Procedure #1.108, *Monetary Consideration for Departure*.
 - i. Upon the death of an inmate, his/her personal trust fund balances shall be disbursed in accordance with WDOC Policy and Procedure #4.320, *Death of an Inmate*.
 - ii. All funds confiscated as contraband shall be deposited into the WDOC Department Assistance Fund.
 - iii. Pursuant to W.S. § 34-24-113, intangible property (*i.e.*, monies, unpaid wages, credit balances, *etc.*) of an inmate which is held by WDOC and which remains unclaimed for more than one (1) year is deemed abandoned and shall be disposed under the provisions of the Wyoming Uniform Unclaimed Property Act (W.S. § 34-24-101, *et seq.*).



- a. Funds are required to be reported to the Wyoming State Treasurer's Office no later than November 1 for the preceding fiscal year ending June 30.
 5. Personal inmate trust funds may be deposited to an interest bearing account at a financial institution designated by the facility provided that sufficient funds are available as to not incur bank service charges.
 - i. Withdrawal of funds shall not decrease the account total below the level at which bank service charges will be incurred. Frequency of deposits and withdrawal shall be at the discretion of the facility and designated in the facility operational procedure.
 6. In accordance with WDOC Policy and Procedure #5.401, *Inmate Mail*, inmate money transfers or other financial transactions of any kind are generally not permitted between inmates. Any financial transactions permitted between inmates must be first approved in writing by the Warden or Wardens of the inmates involved, which shall be given only for good cause shown. (ACA 4-4047)
- C. **Inmate Indebtedness.** The WDOC shall govern the control of funds belonging to inmates by making a reasonable effort to prevent debt incurrence by inmates. Inmates shall not be allowed to maintain a negative trust fund balance, except as allowed by WDOC Policy and Procedure #3.401, *Inmate Access to Courts*, WDOC Policy and Procedure #5.401, *Inmate Mail*.
1. Inmates transferred to non-WDOC facilities shall transfer only accounts with credit balances. Accounts with deficit balances shall be retained with the WDOC and the transferring inmate will have a zero (0) funds available when arriving at the non-WDOC facility.
 2. Inmates transferring from non-WDOC facilities may transfer only accounts with credit balances into the WDOC Inmate Banking system. The WDOC shall not transfer inmate accounts with a deficit balance from a non-WDOC facility. Funds transferred from a non-WDOC facility will be available upon deposit, unless they are applied in part or in total to a deficit WDOC account balance.
 3. Inmate indebtedness will be applied until paid in full as long as the inmate is incarcerated within the WDOC with no break in WDOC custody (*e.g.*; consecutive sentence or discharging/paroling to a new sentence for different crime). This also applies to inmates who may be placed in a temporary status at county jails, medical facilities, or out-of-state correctional facilities.



- i. Indebtedness balances will be suspended upon release of the inmate to parole or the inmate's placement at an ACC. If the inmate returns to WDOC custody from parole or an ACC prior to final discharge, any remaining indebtedness balances will be reapplied.
- ii. Inmate indebtedness will be forgiven upon final discharge.

D. Trust Fund Audits. Internal audits of each facility shall be conducted annually by the Central Office staff. The Central Services Administrator will assemble a team with expertise in the fiscal area. The team will audit using the ACA fiscal standards and GAAP. The team will include the WDOC Fiscal Manager.

1. The facility Business Manager shall identify five (5) random inmate accounts monthly to review and verify the previous calendar month's transactions to assure appropriate management of the inmate accounts. Record of all reviews shall be filed in an inmate accounts audit file located in the Business Manager's office and shall be available for inspection.

E. Reporting Requirements. Monthly reports of inmate trust bank accounts, utilizing the Wyoming State Treasurer's *State Agencies Checking/Savings Account, Monthly Reporting Form*, shall be sent electronically to the Wyoming State Treasurer's Office and Wyoming State Auditor's Office as outlined in W.S § 9-4-206(e), within fifteen (15) working days after receipt of bank statement or the end of the prior calendar month.

1. Trust Fund Petty Cash monies will be reconciled and reported to Central Services Fiscal Manager along with supporting documentation within ten (10) business days after the end of the prior calendar month.
2. Each year the Business Manager at each WDOC facility shall complete and forward to the WDOC Fiscal Manager the Wyoming State Auditor's "Assets Held on Behalf of Others" report by August 1st of each year. This report is part of the State of Wyoming's Generally Accepted Accounting Principles, Policies and Procedures Section 2100.10.01, and is filed for the annual external audit and Comprehensive Annual Financial Report (CAFR). This includes any individual external inmate savings accounts that WDOC facility has custody over at a local financial institution.

VI. TRAINING POINTS

- A.** Who governs the control of inmate funds?



- B.** Who is responsible to brief inmates on policies concerning inmate banking?
- C.** When are monthly reports due? When is the fiscal year-end report due?